REMARKS

Applicants believe no fee is due with this response. However, if a fee is due, please charge our Deposit Account No. 12-0080, under Order No. TLN-021CP from which the undersigned is authorized to draw.

Dated: February 12, 2004

Respectfully submitted,

By _____

Megan E. Williams
Registration No.: 43,270
LAHIVE & COCKFIELD, LLP
28 State Street
Boston, Massachusetts 02109
(617) 227-7400
(617) 742-4214 (Fax)
Attorney For Applicants